United States Court of Appeals

FOR THE DISTRICT OF COLUMBIA CIRCUIT

No. 10-1016

September Term 2010

USTC-ADM 3-09

Filed On: November 2, 2010

Isidoro Rodriguez,

Appellant

V.

United States Tax Court,

Appellee

ON APPEAL FROM THE UNITED STATES TAX COURT

BEFORE: Rogers, Griffith, and Kavanaugh, Circuit Judges

JUDGMENT

This appeal was considered on the record from the United States Tax Court and on the briefs filed by the parties. See Fed. R. App. P. 34(a)(2); D.C. Cir. Rule 34(j). It is

ORDERED AND ADJUDGED that the United States Tax Court's orders disbarring appellant and denying his motions for reconsideration and to vacate be affirmed. Whether this court reviews the orders for an abuse of discretion or de novo, the Tax Court did not err in disbarring appellant. Appellant has not demonstrated that the Tax Court proceedings suffered from a lack of due process or infirmity of proof or that disbarment would result in grave injustice. See Selling v. Radford, 243 U.S. 46 (1917); see also In re Rodriguez, 2009 WL 1953670 (D.C. Cir. Apr. 21, 2009). To the extent appellant challenges the disbarment order as being based on a Virginia State Disciplinary Board order that violates Virginia law, the Tax Court properly relied on the Virginia Supreme Court's decision affirming the Virginia State Disciplinary Board's disbarment order. See In re Sibley, 564 F.3d 1335, 1340 (D.C. Cir. 2009) (rejecting challenge to state disciplinary order as void and stating that "this court cannot look beyond the controlling decisions of the ... state courts"). Nor has appellant shown that the Tax Court disbarred him for litigating to enforce his statutory rights or as the result of a conspiracy.

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Pursuant to D.C. Circuit Rule 36, this disposition will not be published. The Clerk is directed to withhold issuance of the mandate herein until seven days after resolution of any timely petition for rehearing or petition for rehearing en banc. <u>See</u> Fed. R. App. P. 41(b); D.C. Cir. Rule 41.

Per Curiam